



DISASTER MANAGEMENT

www.dmae.ca.gov

Cullen Armet

Area E DMAC

AREA E MEMBERS

ARTESIA

BELL

BELL GARDENS

BELLFLOWER

CARSON

CERRITOS

COMMERCE

COMPTON

CUDAHY

DOWNEY

HAWAIIAN GARDENS

HUNTINGTON PARK

LA HABRA HEIGHTS

LA MIRADA

LAKEWOOD

LOS ANGELES CO

LYNWOOD

MAYWOOD

MONTEBELLO

NORWALK

PARAMOUNT

PICO RIVERA

SANTA FE SPRINGS

SOUTH GATE

VERNON

WHITTIER

AGENDA

**JOINT MEETING
OF THE GENERAL BOARD
OF**

AREA E DISASTER MANAGEMENT JOINT POWERS AUTHORITY

**WEDNESDAY, NOVEMBER 18, 2015
8:30AM**

**NORWALK ARTS & SPORTS COMPLEX
13000 CLARKDALE AVENUE, MULTI- PURPOSE ROOM
NORWALK, CA 90650**

CALL TO ORDER

ROLL CALL

CONSENT CALENDAR

Consent calendar items will be considered and approved in one motion unless removed by general board member for discussion

1. APPROVAL OF PREVIOUS MEETING MINUTES –
October 21, 2015- It is recommended that the minutes of October 21, 2015 be approved.

End of Consent Calendar

NEW BUSINESS

2. PROFESSIONAL SERVICES AGREEMENT WITH GRUBER & ASSOCIATES FOR FINANCIAL CONSULTING SERVICES AND SECOND BUDGET AMENDMENT – It is recommended that the Area E Disaster Management Board accept the proposal from Gruber & Associates to provide Area E financial consulting services; Amend the Area E Fiscal Year 2015-16 budget as proposed; Prepare a Professional Services Agreement for an amount not to exceed \$11,000; and authorize the Area E Board Chairman to execute the agreement with Gruber & Associates to provide financial consulting services on behalf of Area E Disaster Management.

COMMUNICATIONS

3. AREA E EXECUTIVE COMMITTEE REPORTS

Chairman's Report – Andrew Vialpando
Area E Regional CERT Report – Andrew Stevens
Area E Fire Chiefs - Stacy Barnes
Southeast Police Chiefs - Sheri Koomen
Red Cross Steering Committee- Andrew Vialpando

4. OPERATIONAL AREA INFORMATIONAL REPORT FOR OCTOBER 2015 AND NOVEMBER 2015 - It is recommended that the Operational Area report be received and filed.

Cullen Armet, Area E Disaster Management Coordinator

5. PRESENTATION: AREA E CITY ASSESSMENT

Cullen Armet, Area E DMAC

6. ORAL REPORT: DISASTER RESPONSE WORK

Eileen O'Brien, Catholic Archdiocese of Los Angeles

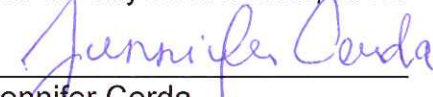
PUBLIC COMMENT

ADJOURNMENT

The next meeting of the general board of Area E Disaster Management Joint Powers Authority will be at 8:30 AM, January 20, 2015, Norwalk Arts and Sports Complex, 13000 Clarkdale Ave, Multi- Purpose Room, Norwalk, CA 90650.

CERT COORDINATORS MEETING WILL FOLLOW THE GENERAL BOARD MEETING OF THE AREA E DISASTER MAGAGEMENT JOINT POWERS AGREEMENT- ALL CITY ESC'S/ CERT COORDINATORS ARE INVITED.

I hereby certify under penalty of perjury under the laws of the State of California that the foregoing agenda was posted on the bulletin board at Norwalk City Hall, not less than 72 hours prior to the meeting. Dated this 12th day of November, 2015.


Jennifer Cerda
Area E Administrative Manager

Area E Disaster Management
General Board Meeting Agenda

November 18, 2015

Public Comment: The public is encouraged to address the Board or Committee on any matter listed on the agenda. The General Board will hear public comment on matters not listed on the agenda during the Public Comment period.

Americans with Disabilities Act: In compliance with the ADA, if you need special assistance to participate in a City meeting or other services offered by the host City, please contact the Norwalk City Clerk's office, (562) 929-5720. Assisted listening devices are available at this meeting. Ask a staff member if you desire to use this device. Upon request, the agenda and documents in the agenda packet can be made available in appropriate alternative formats to persons with a disability. Notification of at least 48 hours prior to the meeting or time when services are needed will assist the City staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting or service.

Note: General Board agendas and minutes are available at the Area E Disaster Management Office, 13700 La Mirada Boulevard during regular business hours, 8:00 a.m. to 5:00 p.m., Monday – Friday; telephone (562) 902-2368.



**Minutes of the General Board Meeting of Area E Disaster Management
Joint Powers Agreement
October 21, 2015 – NORWALK ARTS & SPORTS COMPLEX**

The General Board Meeting of the Area E Disaster Board was called to order at 8:56 am by Area E DMAC, Cullen Armet.

MEMBERS PRESENT	MEMBERS ABSENT
Bellflower – Joel Hockman Carson – Anita Kincherlow Cerritos – Emely Merina Commerce – Ernie Fierro, Ralph Vivero Compton – Stacy Barnes Downey – Andrew Stevens Huntington Park – Joe Settles La Mirada – Andrew Vialpando Lakewood – Nancy Hitt Lynwood – Deborah Jackson Santa Fe Springs – Darryl Pedigo South Gate – Sheri Koomen Vernon – Yesenia Barajas, Mike Busch Area E – Cullen Armet, Jennifer Cerda	Artesia – Sam Choi Bell – Tom Rodriguez Bell Gardens – Jeffrey Travis Cudahy – Victor Ferrer Hawaiian Gardens – Juana Hernandez, Tina Rosa La Habra Heights – Charles Hurley Maywood – Carlos Fernandez Montebello – Kurt Johnson, Rick Rojas Norwalk – Raquel Vernola Paramount – Carlos Mendoza Pico Rivera – Steve Gutierrez Whittier – Rod Hill, Yolanda Martinez LA Co. OEM – Ashu Palta Also Present: ARC– Tori Kanhayuwa CSUDH- Gary Singer, Jazzel Baliling LACoFire- Rosemary Vivero LACoPH- Dorothy O'Brien LHH- Fire Watch- Norm Zezula LASD-Norwalk- Jose Navares, Donna Johnson

ROLL CALL- Roll call was taken and self-introductions were made.

PUBLIC COMMENT-

Carson – Conducted a drop, cover and hold exercise and evacuation of city facilities on 10/15/15.

Cerritos – Conducted a security exercise at the Cerritos Mall with the aid of CERT members and activated Emergency Operations Center (EOC) for a functional exercise on 10/15/15.

Commerce – Conducted an evacuation drill on 10/15/15. Are improving procedures to account for staff during evacuations. Activated EOC during a city blackout.

Compton – Will conduct a city disaster drill on 11/19/15 based on El Nino/ flood scenario.

Downey – Conducted facility specific evacuations and EOC functional exercise on 10/15/15. Currently working on after action report.

Huntington Park – Currently monitoring what is needed in supplies and upgrades for EOC.

La Habra Heights Fire Watch – Will conduct an evacuation drill at a later date.

La Mirada – Conducted a shelter operation and evacuation exercise with the American Red Cross as well as a table top exercise with staff on 10/15/15.

Lakewood – Conducted a drop, cover and hold exercise for staff as well as a two session El Nino webinar on 10/15/15.

Lynwood – Conducted evacuation of City facilities and participated in Communications exercise with Area E.

Santa Fe Springs – City staff conducted a full scale exercise using a flood scenario on 10/15/15. Exercise consisted of 5 separate site events and was conducted in conjunction with the City of La Mirada as well as volunteers.

South Gate – Conducted a home fire safety campaign in conjunction with the American Red Cross, providing 157 smoke detectors to residents. Conducted a duck, cover, and hold exercise and evacuation of City facilities on 10/15/15.

Vernon – Conducted an evacuation of staff using flood scenario on 10/15/15. Will conduct EOC training for staff on 11/19/15.

CONSENT CALENDAR

1.0 APPROVAL OF PREVIOUS MEETING MINUTES OF SEPTEMBER 16, 2015

Member Sheri Koomen moved and Member Deborah Jackson seconded that the minutes of September 16, 2015 be approved.

THE MOTION CARRIED BY THE FOLLOWING ROLL CALL VOTE:

AYES: Bellflower, Carson, Cerritos, Commerce, Compton, Downey, Huntington Park, La Mirada, Lakewood, Lynwood, Santa Fe Springs, South Gate, and Vernon.

NOES:

ABSENT: Artesia, Bell, Bell Gardens, Cudahy, Hawaiian Gardens, La Habra Heights, Maywood, Montebello, Norwalk, Paramount, Pico Rivera, and Whittier.

2.0 AMENDMENT TO DMAC CONTRACT- It was recommended that the Area E General Board review and approve the Amendment to the Agreement for Coordinating Disaster Management Services with Area E.

Discussion:

Emely Merina, City of Cerritos stated that the DMAC contract was written to exclude mileage reimbursement. Member Merina requested that review be taken to legal counsel.

Sheri Koomen, City of South Gate stated that for the purpose of time and grants management, this action be approved by the General Board and that the Board can consider renewing the contract when the current contract expires.

Andrew Stevens, City of Downey stated that usual practice for a consultant is to factor in travel costs to contract, which was not done in this case.

Andrew Vialpando, City of La Mirada and Area E Board Chairman stated that travel costs were discussed by the Area E Executive Committee who agreed it should be included. Travel costs will be taken from Travel line item already in place for staff.

Member Andrew Vialpando moved and Member Sheri Koomen seconded that the DMAC contract be amended as proposed.

THE MOTION CARRIED BY THE FOLLOWING ROLL CALL VOTE:

AYES: Bellflower, Carson, Commerce, Compton, Downey, Huntington Park, La Mirada, Lynwood, Santa Fe Springs, South Gate, and Vernon.

NOES: Cerritos, Lakewood

ABSENT: Artesia, Bell, Bell Gardens, Cudahy, Hawaiian Gardens, La Habra Heights, Maywood, Montebello, Norwalk, Paramount, Pico Rivera, and Whittier.

COMMUNICATIONS

3.0 AREA E EXECUTIVE COMMITTEE REPORTS-

Chairman's Report – Vice Chairperson Stacy Barnes

In October, the Area E Executive Committee met with Human Resources Consultant Sharon Greth who provided updates for the Area E office. All employee files have been reviewed and are up to date. A new employee packet was created, as well as an Area E Employee Handbook. Ms. Greth has also managed all of the retirement and health benefits for Area E staff.

Chairman Andrew Vialpando reminded the Board to be mindful that under the Brown Act meetings will be subject to immediate cancellation, if meeting attendance falls below a quorum.

ADJOURNMENT

Due to a quorum no longer being present, the October meeting of the Area E Joint Powers Agreement was adjourned at 9:40 am.

ATTEST:



Andrew Vialpando, Chair



Jennifer Cerda, Area E Administrative Manager

APPROVED:

November 18, 2015

NEW BUSINESS

November 18, 2015

**Agenda Report
Area E Disaster Management Joint Power Authority
General Board Meeting**

To: Area E General Board

From: Jennifer Cerda, Area E Administrative Manager
Andrew Vialpando, Area E Chairman

**Subject: 2.0 Professional Services Agreement with Gruber & Associates for
Financial Consulting Services and Second Budget Amendment**

BACKGROUND

In September 2014, the Area E Disaster Management (Area E) General Board approved an agreement with Lance, Soll & Lungard LLP (LSL) for an Agreed Upon Procedures (AUP) engagement. As part of the agreement, LSL conducted a performance audit of Area E finances focused on the internal controls over financial reporting. The scope of duties included financial activities performed by Area E's personnel and related functions.

Specific audit objectives by LSL included a review of:

- reconciliations and financial reporting
- revenue, receivables and cash handling procedures
- procurement, expenditures, payables and cash disbursements
- capital assets and inventory
- insurance
- payroll and related activities
- grants and grant compliance
- information technology related to financial reporting
- governance

The AUP report provided by LSL was completed in early 2015. The Executive Committee along with City of Whittier Controller Rod Hill and Assistant Finance Director Monica Lo met with LSL to review the audit observations and findings. The consensus from the audit observations was that corrective action would be required.

FINDINGS

At its August 6, 2015 meeting, the Area E Executive Committee received a presentation from Whittier Controller and Area E Treasurer Rod Hill on the AUP findings. Treasurer Hill reported that although LSL found no instances of fraud, the lack of appropriate controls expose Area E to the possibility of fraud to occur in the future. The auditors

specifically noted deficiencies within Area E's accounting system, accounting methods and practices, and accounting procedures.

Audit findings and recommendations were divided into several risk categories: high, moderate, low and improvement ideas. Overall, the auditors noted 20 observations identified as high risk and an additional 11 observations identified as moderate risk. Attachment A is the complete AUP provided by LSL.

Several inquiries were made to Area E member agencies seeking assistance to perform the corrective actions identified in the AUP and provide future accounting services for Area E, however no cities expressed interest. As a result, the Executive Committee directed Treasurer Hill to inquire with local professional auditing firms familiar with local government that could assist Area E with corrective actions in addressing the deficiencies noted in the AUP.

Professional options were identified and the following three companies were contacted:

- **Government Finance Services (GFS), Mike Matsumoto CPA & Esq.**
 - Former Finance Director for the Cities of South Gate and Pico Rivera
 - After reviewing LSL's AUP findings, GFS felt the scope was too involved and the cost would be too high
 - Elected not to submit a proposal
- **Deb's Bookkeeping, Debbie Pacheco**
 - Former Interim Finance Director for the Cities of Santa Fe Springs and Covina; former Senior Accounting Manager for the City of Whittier
 - Non-responsive
- **Gruber & Associates, Ron Lopez and Matt Lenton**
 - Certified Professional Accountants (CPA) specializing in local government and special district accounting
 - Full corrective action of AUP findings approximately within 60 days
 - Proposed rate of \$75 per hour, not to exceed \$5,500 per month. Approximately \$11,000 total
 - See Attachment B for the complete proposal and scope of work

To accommodate anticipated costs associated with proposal submitted by Gruber & Associates, staff recommends a second budget amendment to the Area E Fiscal Year 2015-16 budget. The Area E budget includes a line for Professional Services, which allocates funds toward legal and auditing services. Currently, \$7,700 is allocated for auditing services. An additional \$3,300 will need to be reallocated to accommodate the proposed financial consulting services. A first set of amendments to the FY 2015-16 budget were adopted at the September 16, 2015 General Board meeting.

The chart below describes the proposed second budget amendment.

Area E FY 2015-2016 Proposed Second Budget Amendment

Expense	Approved Sept 2015*	Amended	Explanation
Professional Services	\$12,200	\$15,200	Increased \$3,000 to reflect costs for proposed Financial Consulting Services
Conference Expenses	\$3,000	\$0	DMAC not expected to attend any conferences this year.

*The FY 15-16 budget was amended at the Sept. 16 General Board meeting

RECOMMENDED ACTION

It is recommended that the Area E Disaster Management Board take the following actions:

1. Accept the proposal from Gruber & Associates to provide Area E financial consulting services;
2. Amend the Area E Fiscal Year 2015-16 budget as proposed above;
3. Prepare a Professional Services Agreement for an amount not to exceed \$11,000; and
4. Authorize the Area E Board Chairman to execute the agreement with Gruber & Associates to provide financial consulting services on behalf of Area E Disaster Management.

ATTACHMENT A



AREA E DISASTER MANAGEMENT OFFICE

**PERFORMANCE AUDIT REPORT ON INTERNAL
CONTROLS OVER FINANCIAL REPORTING**

JANUARY 12, 2015

Lance Soll & Lunghard, LLP

Orange County
Silicon Valley
Temecula Valley

www.lslcpas.com

January 12, 2015

Emily Merina, Board Chair
Board of Directors of
Area E Disaster Management Office
La Mirada, California

Subject: Performance Audit over Internal Controls over Financial Reporting

Mrs. Merina,

Lance, Soll & Lunghard LLP is pleased to submit our Performance Audit to the Area E Disaster Management Office (Area E) specifically focused on the internal controls over financial reporting. We performed the procedures enumerated in the following sections, which were agreed to by the Board of Directors of Area E for the period covering July 1, 2012 through June 30, 2014. In addition, internal controls of the accounting system and process structure were assessed with the applicable framework of the *Committee of Sponsoring Organizations of the Treadway Commission (COSO)*.

The Area E's management is responsible for the financial records and information of Area E used by us to perform these procedures.

We conducted this performance audit in accordance with *Generally Accepted Government Auditing Standards (GAGAS)*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Sincerely,



Bryan Gruber, Partner
Lance, Soll & Lunghard LLP

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DRAFT

I. EXECUTIVE SUMMARY

Under the direction of the Board, Lance, Soll & Lunghard LLP (LSL) conducted a performance audit of the Area E Disaster Management Office (Area E) specifically focused on the internal controls over financial reporting. The scope included activities performed by Area E's personnel and related audit area functions during the period of July 1, 2012 through June 30, 2014. Fieldwork was performed during the month of December 2014, which included the assessment of internal controls in place at this time.

Specific audit objectives included:

1. Review of reconciliations and financial reporting
2. Review of revenue, receivables and cash handling procedures
3. Review of procurement, expenditures, payables and cash disbursements
4. Review of capital assets and inventory
5. Review of insurance
6. Review of payroll and related activities
7. Review of grants and grant compliance
8. Review of information technology related to financial reporting
9. Review of governance

The performance audit involved interviewing personnel of Area E, observing the processes being followed and inspecting documentation for verification of controls that are established. Additionally, we evaluated the accounting system and its usage to determine the accuracy of the financial information that is produced.

We would like to commend Area E in taking the necessary steps in ensuring that the dynamics of its processes are robust and comprehensive and that it addresses key weaknesses. Overall, our audit found certain key deficiencies with its accounting system, methods of accounting, and procedures over accounting. Our observations and recommendations are detailed in this report and have been categorized into the following risk ratings:

High – Control weakness requiring immediate management's attention

Moderate – Control weakness requiring management's attention

Low – Minor control weakness

Improvement Ideas – An observation or idea for improvement of control environment

We found no instances of errors or fraud, other than the errors pertaining to accounting principle in accordance with Generally Accepted Accounting Principle as discussed in the report. It is important to communicate that the risk for errors or fraud is greater for Area E in areas that have inadequate controls as noted in this report. The observations in this report were largely due to a lack or breakdown in segregation of duties. For example, generally, the following functions should be handled by separate individuals; authorization function, recording function, custody of the assets, and reconciling function. When these duties are not handled by separate individuals, there is a lack of segregation of duties, and there may be an increased risk of errors or fraud occurring in the system. Other observations noted are intended to help improve the overall control environment, financial reporting, and operation at the Area E. We also added a separate section on governance in the report because of its importance as a solid foundation for control in the organization.

The observations and recommendations in the report were presented and discussed with key representatives of Area E in an exit conference held on December 19, 2014. The Area E's responses and information provided during these discussions and follow-up meetings with Area E personnel were considered and incorporated, where applicable, in this final report.

II. AUDIT FINDINGS AND RECOMMENDATIONS

RECONCILIATIONS AND FINANCIAL REPORTING

1. We performed a review of current financial reporting including compliance with Generally Accepted Accounting Principles (GAAP), appropriateness of accounting software package, and period-close reconciliations.

Results:

High Risk

- a. **Observation:** The Area E uses Quicken Home & Business edition for its accounting system.

Evaluation: Quicken is designed to be a simple to use product that functions very much like a checkbook and is better suited for personal or home use. It is not a double-entry accounting system which is critical to maintain records on a modified accrual or accrual basis of accounting. To undergo a financial statement audit in accordance with GAAP while using Quicken would be difficult and most likely result in deficiencies reported by the auditor that are material weaknesses.

Recommendation: A double-entry accounting system should be implemented by Area E. The most basic and practical option for Area E would be to implement QuickBooks. Other important considerations when implementing a double-entry accounting system are that it is a more difficult software package to use, in comparison to Quicken, and may require additional staff training on use of software and accounting procedure. See also recommendations under information technology for other considerations on software implementation.

Management's Response:

- b. **Observation:** The Area E maintains its financial records on the cash basis of accounting.

Evaluation: The use of the cash basis of accounting is not in accordance with GAAP that should be followed for a local government agency and not acceptable for financial reporting. The primary difference between cash and accrual basis is

that under the accrual basis of accounting revenues and expenditures are recorded when earned or incurred rather than when cash is received or disbursed. Area E would be considered a governmental fund which is required to report fund financial statements on the modified accrual basis of accounting. Governmental Accounting Standards Board (GASB) Statement No. 34 also requires governmental funds to present an additional financial statement on the accrual basis of accounting and therefore records must be maintained for both the modified accrual and accrual basis of accounting. The primary difference between the two is the treatment of long-term items such as capital assets and long-term debt and the recognition criteria for revenues.

Recommendation: Area E should maintain its records on the modified accrual and accrual basis of accounting in accordance with GAAP. Beginning and ending balances pertaining to non-cash balance sheet accounts should be calculated in order to properly determine the impact on operation for the year on an accrual and modified accrual basis of accounting. In addition, the effect of non-cash revenues and expenditures should be recorded, for example contributed rent for office space. Specific accounts that should be analyzed are discussed in more detail in other sections of this report. In addition, policies and procedures should be modified to address these changes.

Management's Response:

- c. **Observation:** Area E has a policies and procedures manual which is in draft form in addition to administrative duties guide. The information does not specifically address certain policies that should be in place related the GASB Statement No. 54 – Fund balance reporting and governmental fund type definitions and GASB Statement No. 34 –Basic financial statements and management's discussion and analysis for state and local governments.

Evaluation: GASB Statement No. 54 requires that a governmental agency to have a policy pertaining to fund balance. The policy should identify classifications of fund balance: nonspendable, restricted, committed, assigned, and unassigned. The policy should identify the level of decision-making authority required to commit or assign fund balance and the formal action required to establish, modify, or rescind. Additionally, the policy should document the details of any established stabilization arrangement.

GASB Statement No. 34, among other things, requires governments to report its capital assets and depreciation. In order to facilitate compliance with GASB Statement No. 34, a policy should document capitalization procedures including establishing a threshold for capitalization and estimated useful lives for purposes of depreciation.

GASB Statement No. 34, also requires a policy that defines operating revenues and expenses, and whether to first apply restricted or unrestricted resources when an expense is incurred for purposes which both restricted and unrestricted resources are available. In addition, a policy should establish a timeframe within which amounts must be collected to be recognized as revenue. The timeframe or availability period, is associated with the modified accrual basis of accounting, and is generally 60 days.

National Council on Government Accounting (NCGA) Statement No. 1 requires financial reporting to demonstrate whether resources were obtained and used in accordance with the legally adopted budget at the legal level of budgetary control. A policy should describe the legal level of budgetary control. The legal level of budgetary control is the lowest level of budgetary detail at which management may not reassign resources without approval of the governing board.

Recommendation: Policies and procedures should be created to address key reporting requirements associated with producing a GAAP financial statement including a policy for fund balance, capital assets, revenue recognition, restricted/unrestricted, and legal-level of budgetary control.

Management's Response:

Observation: A financial statement audit by a certified public accountant has not been performed for Area E. California Government Code section 26909 establishes certain guidelines with respect to audit of California Special Districts. In addition, an annual financial transactions report has not been filed with State Controller Office. California Government Code section 53891 requires a report of all financial transactions of the local agency to be provided to the Controller within 90 days after the fiscal year-end (110 days if electronic).

Evaluation: Failure to comply with California Government Code could result in fines and other actions.

Recommendation: Engage a Certified Public Accountant to perform an annual financial statement audit and prepare annual financial transactions report to the California State Controller's Office.

Management's Response:

Moderate Risk

- d. **Observation:** Area E has a policies and procedures manual which is in draft form in addition to administrative duties guide. The information does not cover the key controls necessary for financial reporting. Key controls would include responsibilities over initiation, authorization, preparation, review, reconciliation, and timeliness. In addition, the procedures manual should cover period-end close procedures other than cash reconciliation.

Evaluation: When policy and procedure manuals do not describe the key controls over the process, they are less likely to be followed. Also, when turnover of staff occurs it can be difficult to maintain the control environment without written procedures.

Recommendation: Expand existing documentation to focus on the key control features that Area E would like to maintain and ensure compliance with an ongoing basis and to provide accountability. The procedures should be reviewed and approved by the Board of Directors.

Management's Response:

2. We selected a sample of quarterly financial reporting information (4 quarters) during the period July 1, 2012 through June 30, 2014 and tested that the excel financial statement was properly signed; the transaction listing, financial statement, and balance listing properly agreed; petty cash report included supporting receipts, and balance listing agreed to bank statements.

Results:

High Risk

Observation: While the existence of transactions is verified on the bank statements, complete bank reconciliation is not provided as part of the financial reporting information. As of the November 30, 2014, uncleared checks and payments totaled \$2,442. We noted three outstanding checks dated between March 18, 2010 and November 20, 2012 that are included in the reconciled cash balance.

Evaluation: Failure to provide reconciliation from the book balance to the bank balance could result in errors, fraud, and stale items to go undetected.

Recommendation: Completed bank reconciliations should be provided with the monthly reporting package that clearly reconciles the cash reported with the bank to the cash balance reported in the financial statements. A policy should be created to handle stale dated checks. Stale dated checks should be voided and removed from outstanding checklist. Typically checks are considered stale after six months. Checks should be reissued or handled in accordance with California Escheat laws.

Management's Response:

Observation: A copy of the bank statement is not currently being provided with the monthly reporting package.

Evaluation: A copy of the bank statement supports the monthly reporting package and bank reconciliation. Without reviewing the bank statement it would be difficult to determine the integrity and accuracy of the bank reconciliation and monthly reporting package.

Recommendation: A copy of the bank statement should be attached to the monthly reporting package and checked for accuracy.

Management's Response:

REVENUE, RECEIVABLES AND CASH HANDLING PROCEDURES

3. We performed a review of revenue, receivables, and cash handling procedures for compliance with GAAP and adequate internal controls.

Results:

High Risk

Observation: Area E has limited staffing due to its size. As a result, one person handles billing, collections, accounting system input, reconciliation, and follows up on customer complaints and billing issues.

Evaluation: Allowing one person to handle all of these areas creates a significant risk for fraud or errors to occur in the system.

Recommendation: While the risks may be an inherent limitation associated with a small staffing size, additional steps should be taken to mitigate. The Board of Directors must have transparent financial records, be knowledgeable of the risk factors, and perform ongoing monitoring procedures. In addition, the Board should consider creating a monitoring mechanism for customer complaints and billing issues.

Management's Response:

Observation: There is no aging report for accounts receivable and receivables are not being tracked through the accounting system.

Evaluation: Without a proper aging report it could allow billings to go unpaid and not properly tracked. In addition, a receivable should be tracked in the financial statements.

Recommendation: An aging report should be maintained in the accounting system and reconciled monthly to the general ledger. The system should provide an edit/adjustment listing which should be reviewed as part of the monthly procedures.

Management's Response:

Observation: There is no pre-numbered receipt book.

Evaluation: Ensuring completeness of monies received is a critical finance function. One method to support completeness is that every cash or check received is given a receipt which is pre-numbered. Monthly procedures would ensure that all receipts in sequential order have been deposited.

Recommendation: A pre-numbered receipt book should be used and reconciled monthly. All receipts should be given to customers, every time.

Management's Response:

Observation: Area E receives contributed office space and services. The fair market value of these contributions is not reflected in the financial statements.

Evaluation: GAAP requires recognition of revenue/expense for contributed/donated office space and services.

Recommendation: Recognize revenue and expense for contributed/donated services at their fair market value. Fair market value should be properly documented.

Management's Response:

Observation: Timing and revenue recognition not currently being monitored for period-end cut-off of transactions for financial reporting.

Evaluation: Without proper cut-off procedures, revenues and receivables may be incorrect in the financial statements.

Recommendation: Revenues should be recognized when earned and both measureable and available. Period close procedures should address these criteria to ensure proper financial reporting.

Management's Response:

4. We selected a sample of revenue receipts (1 transaction per month) during the period July 1, 2012 through June 30, 2014 and tested that the transaction agreed with the bank statement; agreed with remittance; proper coding in accounting system; and agreed to approved rate.

Results:

Moderate Risk

Observation: There is no comprehensive fee schedule approved by the Board of Directors.

Evaluation: Without a comprehensive fee schedule, there may differences in fees and could allow for fraud or errors to occur. In addition, it would be difficult to audit.

Recommendation: A comprehensive fee schedule should be created that address all revenue received by Area E.

Management's Response:

PROCUREMENT, EXPENDITURES, PAYABLES AND CASH DISBURSEMENTS

5. We performed a review of procurement, expenditures, payables and cash disbursements for compliance with GAAP and adequate internal controls.

Results:

High Risk

Observation: Area E has limited staffing due to its size. As a result, one person handles purchasing, receiving, vendor payments, vendor set-up/edit, printing checks, invoice approval, reconciliation, and handling any vendor complaints.

Evaluation: Allowing one person to handle all of these areas creates a significant risk for fraud or errors to occur in the system.

Recommendation: While the risks may be an inherent limitation associated with a small staffing size, additional steps should be taken to mitigate. The Board of Directors must have transparent financial records, be knowledgeable of the risk factors, and perform ongoing monitoring procedures. In addition, the Board should consider creating a monitoring mechanism for vendor complaints.

Management's Response:

Observation: While the individual assigned to preparing and printing checks for vendor payments does not commonly sign checks, the individual is a signer on the bank account and is authorized to sign checks.

Evaluation: Signature authorization for the bank accounts with the person preparing checks and reconciling bank accounts creates unnecessary risks for fraud or errors to occur.

Recommendation:

Management's Response:

Observation: Timing and recognition not currently being monitored for period-end cut-off of transactions for financial reporting. For example, we noted the California JPIA invoice for liability and workers compensation pertaining to 2014-15 was expensed in 2013-14.

Evaluation: Without proper cut-off procedures, expenditures, payables, and prepaid assets may be incorrect in the financial statements.

Recommendation: Expenditures should be recognized when incurred. Period close procedures should address the criteria to ensure proper financial reporting.

Management's Response:

Observation: There is currently no purchase requisition or purchase orders being used.

Evaluation: Without approved requisitions or purchase orders in place, goods or services could be procured without authorization or not in favorable purchasing terms.

Recommendation: Utilize purchase orders to procure goods and services and that should be approved.

Management's Response:

Moderate Risk

Observation: The purchasing policy being used is from the City of Norwalk. The policy does not take into consideration the size and limitations associated with Area E.

Evaluation: The City of Norwalk is not a comparable size organization from which to share policies and procedures. Without having a specific policy for Area E it is more likely that policies and procedures will not be followed or be inefficient and ineffective.

Recommendation: Create specific policies and procedures that make sense for Area E, address key controls actually in place, and understand the limited staffing resources.

Management's Response:

6. We selected a sample of disbursements (1 transaction per month) during the period July 1, 2012 through June 30, 2014 and tested that the transaction agreed to the bank statement; agreed to invoice; and properly coded in accounting system.

Results:

Observation: No additional observations.

CAPITAL ASSETS AND INVENTORY

7. We performed a review of capital assets and inventory for compliance with GAAP and adequate internal controls.

Results:

Moderate Risk

Observation: While Area E would default to using the City of Norwalk's policies regarding capital assets, a more appropriate policy that would consider Area E's size and types of capital assets would be appropriate.

Evaluation: The City of Norwalk is not a comparable size organization from which to share policies and procedures. Without having a specific policy for Area E it is more likely that policies and procedures will not be followed or be inefficient and ineffective.

Recommendation: Create specific policies and procedures that make sense for Area E, address key controls actually in place, and understand the limited staffing resources.

Management's Response:

Observation: There is no useful life or depreciation being tracked for assets.

Evaluation: Assets not tracked in accordance with GAAP.

Recommendation: Capital assets that meet the definition of a capital asset per the Area E's policy should be assigned a useful life and depreciated over the life.

Management's Response:

Observation: There is not a policy that sufficiently tracks authorization and treatment of disposed property and auction proceeds, if any.

Evaluation: Assets could be improperly disposed.

Recommendation: A policy should be created to address dispositions of assets and any proceeds received.

Management's Response:

Observation: There is not a mechanism to ensure assets exist through a periodic observation or that the list is complete and has not been edited or modified.

Evaluation: Assets could be sold, stolen, destroyed, etc. without knowing.

Recommendation: A periodic physical verification of assets should be performed.

Management's Response:

8. We selected a sample of assets (4 items) during the period July 1, 2012 through June 30, 2014 and tested that the assets physically was present and properly tagged.

Results:

Observation: No additional observations.

PAYROLL AND RELATED LIABILITIES

9. We performed a review of payroll and related liabilities for compliance with GAAP and adequate internal controls.

Results:

High Risk

Observation: Area E does not have formalized human resource documents like personnel action forms.

Evaluation: A lack of formalized documentation creates increased risk of errors or fraud to occur in the system.

Recommendation: Formalized documents should be used.

Management's Response:

Observation: The tracking of accrued benefits for employees is not formally being done. In addition, accrued benefits are not calculated and recorded in the financial statements as a long-term liability.

Evaluation: A lack of proper tracking mechanisms creates increased risk of errors or fraud to occur in the system. In addition, a failure to capture accrued benefits liabilities in the financial statements is not GAAP.

Recommendation: Tracking should be performed and recorded with Paychex. In addition, at period close, liabilities associated with accrued benefits should be calculated and recorded in the financial statements.

Management's Response:

Observation: Area E has limited staffing due to its size. As a result, one person handles time entry, payroll processing, and has access to edit or modify pay.

Evaluation: Allowing one person to handle all of these areas creates a significant risk for fraud or errors to occur in the system.

Recommendation: While the risks may be an inherent limitation associated with a small staffing size, additional steps should be taken to mitigate. The Board of Directors must have transparent financial records, be knowledgeable of the risk factors, and perform ongoing monitoring procedures. In addition, the Board should consider creating a monitoring mechanism for employee complaints.

Management's Response:

Observation: While the approval of time cards is done by someone independent from the process, the actual time is sent from the person who handles the process.

Evaluation: Time sent to Paychex could be edited or modified after approval through errors or fraud.

Recommendation: The time sent to Paychex should be sent by approving official or reconciled subsequently.

Management's Response:

Moderate Risk

Observation: While Area E would default to using the City of Norwalk's policies regarding payroll and related liabilities, a more appropriate policy that would consider Area E's size would be more appropriate.

Evaluation: The City of Norwalk is not a comparable size organization from which to share policies and procedures. Without having a specific policy for Area E it is more likely that policies and procedures will not be followed or be inefficient and ineffective.

Recommendation: Create specific policies and procedures that make sense for Area E, address key controls actually in place, and understand the limited staffing resources.

Management's Response:

10. We selected a sample of payrolls (10 items) during the period July 1, 2012 through June 30, 2014 and tested that there was a signed timecard; that the timecard agreed to Paychex report; that the timecard properly footed; that the Paychex report agreed to accounting system; and Paychex report agreed to bank statement.

Results:

Observation: No additional observations.

GRANTS AND GRANT COMPLIANCE

11. We performed a review of grants and grant compliance for compliance with GAAP, grant requirements, and adequate internal controls.

Results:

Moderate Risk

Observation: We noted that grant activity for the period is recorded in an excel spreadsheet and then reconciled back to the accounting system.

Evaluation: By creating a procedure that requires duplicate entry into both the accounting system and spreadsheet is not only inefficient but could support errors or fraud in the system.

Recommendation: Create reports directly from the accounting system to support grant activity.

Management's Response:

Observation: We did not identify formal policies establishing timing and accountability for the preparation and monitoring of grant reimbursements.

Evaluation: Policies and procedures that address timeliness and track accountability support timely reporting and reimbursement.

Recommendation: Create policies over timeliness and accountability over grant reimbursements.

Management's Response:

12. We selected a sample of grant reimbursements (4 items) during the period July 1, 2012 through June 30, 2014 and tested there was an approved reimbursement; that the reimbursement properly footed; that supporting documentation was present; that costs were allowable; that costs were within the period of availability; that requests were properly on a reimbursement basis.

Results:

Observation: No additional observations.

INFORMATION TECHNOLOGY RELATED TO FINANCIAL REPORTING

13. We performed a review of the internal controls over information technology to support sound financial reporting.

Results:

High Risk

Observation: The accounting system does not contain proper controls to restrict edit of transactions after reconciliation and period close.

Evaluation: Ability to edit in this capacity creates an environment that may support errors or fraud in the system.

Recommendation: As part of a new software product, ensure proper controls are in place over period close.

Management's Response:

Observation: The accounting system does not provide for log-in identification and password.

Evaluation: Unique user credentials supports accountability and control over the financial system.

Recommendation: As part of a new software product, ensure proper controls over log-in credentials.

Management's Response:

Observation: Data for the accounting system is stored and backed-up locally on a computer in the Area E office. There is no offsite or cloud storage.

Evaluation: In the event of a fire, it is possible that electronic and paper records could both be destroyed leaving it very difficult for Area E to prepare and support financial information.

Recommendation: As part of a new software product, we recommend using cloud solutions to ensure data is kept offsite.

Management's Response:

DRAFT

III. GOVERNANCE

The recipe for success of every organization starts with the “top” of the organization; the leaders and governing board of the organization is charged with setting the “tone” for the rest of the organization to follow. Part of this recipe also includes having a sound and effective internal control framework that allow the “top” of the organization to communicate, monitor and access the internal controls of the organization. The most effective and common framework adopted is the Committee of Sponsoring Organizations of the Treadway Commission, referred to as the COSO Framework.

The COSO framework is designed in a structured format to provide an organization with a systematic approach to designing and establishing a robust internal control structure. The Framework is systematically divided into 5 sub-categories:

Category	Description
Control Activities	Policies and Procedures to ensure that management directives are carried out.
Risk Assessment	Identification and analysis of relevant risks to the achievement of objectives, forming a basis for how the risks should be managed.
Information and Communication	Systems or processes that support the identification, capture, and exchange of information in a form and time-frame that enable people to carry out their responsibilities.
Monitoring	Processes used by governance to assess the quality of internal control performance over time.
Control Environment	Sets the tone for the organization, influencing the control consciousness of its people. It is the foundation for all other components of internal control.

Similar to a home, the COSO framework has a foundation; and works on and around that foundation. The foundation of the COSO framework is the Control Environment. As described above, the Control Environment sets the tone for the organization, influencing the control consciousness of an organizations management, staff and governance¹.

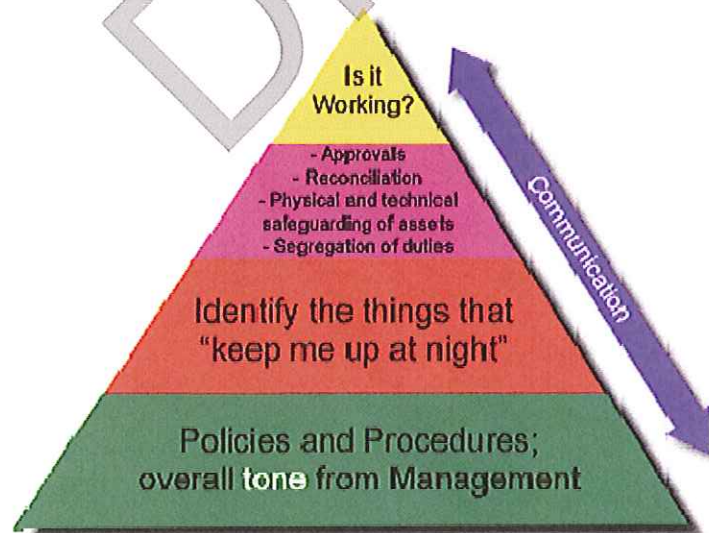
¹ For more guidance on COSO framework visit www.coso.org

GOVERNANCE (continued)



Control Environment

The Area E's Board of Directors has the responsibility to ensure that the Area E's Control Environment is effective and efficient. The Board needs to ensure that policies and procedures are in place for control activities such as bank reconciliations, safeguarding of assets, delegation of authority over purchases and use of financial resources; as well, as how those items are communicated and monitored on a consistent basis.



We recommend the Area E to implement the following to ensure that they have an effective control environment:

GOVERNANCE (continued)

Recommendations:

a. Risk of Fraud or Errors in the System:

As discussed throughout the report, Area E has limited staffing which makes it impossible to have a desired level of internal controls. It is imperative that the Board understand the risks noted in our report, pertaining to segregation of duties, which creates opportunity for fraud or errors to occur in the system. These risks place an additional responsibility with the Board to be active in the oversight of operations and financial management of resources. Key responsibilities should include policies to ensure consistent and transparent financial information is provided to the Board, mechanisms to review financial information with the purpose to identify and detect fraud or errors, processes to perform periodic independent verifications of the financial information, and requiring annual independent financial statement audits.

Management's Response:

b. Training:

The Board's responsibilities over financial reporting, risk management and internal controls often require ongoing training to be effective. We recommend training and education programs be provided to board members.

Management's Response:

c. Ongoing Risk Assessment:

Changes will occur in the financial reporting process and in the environment over time which may create a new risk to the process. An important consideration is how quickly and effectively new risks are identified and managed. There should be a plan to analyze on an ongoing basis the changes in personnel, processes, systems, compliance, and non-routine transactions that may create a risk to the key objectives.

Management's Response:

ATTACHMENT B



An Independent CPA Firm

November 5, 2015

Rod Hill, Treasurer
Board of Directors of
Area E Disaster Management Office
La Mirada, California

FINANCIAL CONSULTING AGREEMENT

Executive Committee:

Thank you for the opportunity to provide financial consulting services to the Area E Disaster Management Office. We have prepared this proposal to document an understanding between us as to the scope of work that David L. Gruber and Associates, Inc. (Gruber and Associates) will perform as well as your investment in the services with this Agreement. We look forward working with you and your staff. To ensure we are aligned, this Agreement defines the services we will perform for you as well as your responsibilities under this Agreement.

PROJECT SUMMARY

The overall goal of this consulting project is to provide Area E Disaster Management Office assistance in addressing deficiencies noted in the organizations performance audit over internal controls and financial reporting, dated January 12, 2015.

OBJECTIVES

- Set-up financial accounting system and ensure all activities of the organization have been properly recorded as of and for the year ended June 30, 2015 and that the transactions have been properly recorded in accordance with Government Accounting Standards.
- Ensure all accounts balances have been properly reconciled as of June 30, 2015 and for each subsequent month through December 31, 2015.
- Prepare June 30, 2015 financial statements, including necessary footnote disclosures, for the organization in accordance with Government Accounting Standards.
- Perform compliance reporting for the fiscal year ended June 30, 2015 as required by the State Controller's Office (SCO) as required by Government Code (GC) section 12463(d)(2).

November 5, 2015

Rod Hill, Treasurer
Area E Disaster Management Office

Page 2

- Train the organizations personnel to properly record various accounting transactions with in the accounting system previously created.
- Create internal control processes that mitigate the lack of segregation of duties and other weaknesses noted within the performance audit over internal controls and financial reporting, dated January 12, 2015.
- Provide guidance to Area E Disaster Management Office on accounting issues as they arise through the course of this engagement.

MANAGEMENT RESPONSIBILITIES

You are responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee our services; and for evaluating the adequacy and results of those services and accepting responsibility for them.

You are also responsible for providing us with (a) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (b) additional information that we may request for the purpose of the engagement, and (c) unrestricted access to persons within the Organization from whom we determine it necessary to obtain our engagement objectives.

Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, regulators, or others.

PRICE

The following pricing plan is hereby agreed to by the Area E Disaster Management Office and Gruber and Associates:

Fees for services rendered will be based on an hourly rate of \$75.00 per hour for services performed by Mr. Matthew Lenton, CPA. Monthly billing for services rendered will be capped at \$5,500 per month. Mr. Lenton will be on site 2-3 days per week during the course of the engagement, depending on the Organizations availability and it is anticipated that this engagement will be completed by January 31, 2016.

November 5, 2015

Rod Hill, Treasurer
Area E Disaster Management Office

La Mirada, California
Page 3

It is understood that either party may terminate this Agreement at any time, for any reason, within 30 days by written notice to the other party. It is understood that any unpaid services that are outstanding at the date of termination are to be paid in full within 30 days from the date of termination.

If you agree that the above adequately sets forth Area E Disaster Management Office's understanding of our mutual responsibilities, please authorize this Agreement and return it to our office.

* * * * *

Again, we would like to take this opportunity to express our appreciation for the opportunity to service you. If you have any questions regarding our services please contact me and we can discuss that as well.

We look forward to the opportunity to work with you and your team at the Area E Disaster Management Office.

Very truly yours,

DAVID L. GRUBER AND ASSOCIATES

Ron Lopez

Ron Lopez, C.P.A., Partner (Vice President)

BY: _____ Date: _____

Mr. Rod Hill, Treasurer
Area E Disaster Management Office



www.dmae.ca.gov

AREA E DISASTER MANAGEMENT BOARD REPORT

November 18, 2015

AREA E MEMBERS

ARTESIA

BELL

BELL GARDENS

BELLFLOWER

CARSON

CERRITOS

COMMERCE

COMPTON

CUDAHY

DOWNEY

HAWAIIAN GARDENS

HUNTINGTON PARK

LA HABRA HEIGHTS

LA MIRADA

LAKEWOOD

LOS ANGELES CO

LYNWOOD

MAYWOOD

MONTEBELLO

NORWALK

PARAMOUNT

PICO RIVERA

SANTA FE SPRINGS

SOUTH GATE

VERNON

WHITTIER

AREA E DISASTER MANAGEMENT COORDINATOR

Cullen Armet

Cell: (562) 505- 6443 Email: dmac@dmae.ca.gov

AREA E ADMINISTRATIVE MANAGER

Jennifer Cerda

13700 La Mirada Blvd, La Mirada, CA 90638

Office: (562) 902-2368 Cell: (562) 505-6443 Email: admin@dmae.ca.gov

AREA E EXECUTIVE COMMITTEE

Andrew Vialpando, City of La Mirada, Chair

Office: (562) 902-2982 Email: avialpando@cityoflamirada.org

Stacy Barnes, City of Compton, Vice Member

Office: (310) 685- 6280 Email: sbarnes@comptoncity.org

Sheri Koomen, City of South Gate, Committee Member

Office: (323) 563-5483 Email: skoomen@sogate.org

Joel Hockman, City of B

Office: (562) 925-0124 Email: jhockman@bellflower.org

Andrew Stevens, City of Downey, Committee Member

Office: (562) 904-7346 Email: astevens@downeyca.org

AREA E EXECUTIVE COMMITTEE ADVISORY MEMBER

Ashu Palta, Los Angeles County OEM

Office: (323) 980-2268

IMPORTANT INFORMATION

Los Angeles County OEM Duty Officer

Cell (323) 459-3779

OEM Duty Pager (213) 508-8023

dutyofficer@ceooem.lacounty.gov

OARRS at <https://oarrs.lacounty.gov>

OARRS Tech Support at oarrstechsupport@ceo.lacounty.gov

ARC Disaster Dispatch System (National 24/7) to report an incident Call
(800) 675-5799

TRAINING, EXERCISES AND WORKSHOPS

MEDICAL COUNTER MEASURE (MCM) EXERCISE (NOVEMBER 17-20)

Scenario: Inhalational Anthrax Release

Goal: To test the activation and implementation of the public POD MCM dispensing strategy for mass prophylaxis in response to release of inhalational anthrax

LA County Department of Public Health (DPH) is leading the Medical Countermeasure Exercise based off an Inhalational Anthrax Attack Scenario on Nov. 17-20. Two Area E cities are partially activating their POD sites: Downey and Carson

The exercise is spread out over 4 days to test different capabilities:

Day 1 November 16th: Decision Making/Policy

Day 2 November 17th: Public Information

Day 3 November 18th: Distribution of Antibiotics

Day 4 November 19th: POD Set Up and Antibiotic Dispensing

RED CROSS SHELTER TRAINING FOR CITY EMPLOYEES

Description: Shelter Fundamentals 4 hours; Shelter Exercise, hands on practice session 3 hours. Training is designed for city employees who will be a part of shelter operations for their city whether standing up it's own or getting assistance from the American Red Cross.

City of Lakewood
December 3rd, 2015
8 am – 3 pm

Lead Instructor: Chris Campbell- Jay

AREA E DISASTER MANAGEMENT

EOC REFRESHER TRAINING

Area E DMAC is visiting any interested cities to provide a two hour EOC Refresher Training for all staff who might be assigned to work their EOC. In anticipation of a strong El Nino year, it is important to keep your EOC teams current on their responsibilities. To schedule training, contact Cullen Armet: dmac@dmae.ca.gov

AREA E CWIRS DRILL

Area E conducts monthly CWIRS drills the first Thursday of each month beginning at 8:30am. Instructions for participation will be sent out prior to the drill. Practice using your CWIRS radio and check in. Please email the Area E Office if you are experiencing any problems with your radio.

- We will be rotating Net Control (meeting facilitator) and systems/channels. Instructions will be sent prior to each exercise.

In lieu of our regularly scheduled CWIRS drill, Area E offered cities 3 time frames to check in on the day of the October 15th ShakeOut drill. AAR will be in November report.

WEBSITE/EMAILS

The Area E website has switched domain names to www.dmae.ca.gov. Continue to use website to refer to master calendar, resource documents, forms, etc. will be updated on a regular basis. Remember to share your upcoming City activities so they can be placed on the master calendar.

Along with the domain name change, Area E DMAC and staff have new addresses:

Cullen Armet, DMAC
dmac@dmae.ca.gov

Jen Cerda, Office Manager
admin@dmae.ca.gov

Zaira Villa, CERT Coordinator
staff@dmae.ca.gov

BOARD MEETINGS

Board meetings are held each month on the 3rd Wednesday, with exception of July, August, and December. Special Board meetings may be scheduled to accommodate unforeseen scheduling conflicts. Attendance, representation of each member city, is highly recommended. In addition to updates and networking, Board meetings may include budget and other items that may require a vote. As with other rules of order, Area E Board meetings **must meet a quorum** to be deemed official. If you cannot attend, send an alternate in your place.

AREA E DISPLAY BOARD / PUBLIC EDUCATION MATERIALS

- The Area E Office can support your public education events through use of the Disaster Preparedness display board and public ed. materials. Email your supplies order form to the Area E Office. In order to do the best to accommodate each request, please submit your order request at least 2 weeks before scheduled event. Also note that Area E cannot deliver requested items.
- The Area E Office has various resources available to check out for your emergency preparedness lectures, trainings, or events. Email your requests to the Area E Office.

LOS ANGELES COUNTY EM ACTIVITIES

- **New Plan - Operational Area Debris Management Plan for Los Angeles County.** DMAC involved in project with LA County DPW to finalized a County wide debris management plan; an abbreviated template for jurisdictions will also be developed in this process.
- **LA Co. OEM:** County OEM provides a quarterly summary of plans and status report. Please email the Area E office for a copy of the latest report.
- **Contact for LA County Public Education Materials** - For ordering ESP Survival Guides, SNAP brochures, etc. for your City, please contact Mariela Balam with the Los Angeles County Office of Emergency Management. mbalam@ceooem.lacounty.gov . Remember that these items are available in various languages to better serve the needs of your community.

LINKS:

Area E Website

www.dmae.ca.gov

Area E Regional CERT website

www.areaEcert.org

American Red Cross

www.redcross.org/la-request

California Governor's Office of Emergency Services

www.oes.ca.gov

Disaster Management Area Coordinator's DMAC's online resource website:

www.dmacsonline.com

Federal Emergency Management Agency

www.fema.gov, www.ready.gov

Preparedness Information: (Earthquake Alliance)

www.daretoprepere.org

Shake Out – Be sure to register for October 2014 Shake Out event:

www.shakeout.org

LA County Emergency Survival Program (ESP):

www.espfocus.org

LA County OEM

<http://lacoa.org>

LA County Public Works

<http://dpw.lacounty.gov>

LA Department of Health Services

<http://ems.dhs.lacounty.gov>

Date: November 18, 2015

Time: 8:30am - _____

Event: Area E Board Meeting

Topic: General Board

Instructor/Facilitator: Andrew Vialpando, Chair



(Number)	First Name	Last Name	City/Agency	Signature
1.	Sam	Choi	Artesia	
2.	Pradeep	Elayath	Artesia	
3.	Tracy	Fuller	Artesia	
4.	Art	Jimenez	Bell	
5.	Tom	Rodriguez	Bell	
6.	Joel	Hockman	Bellflower	
7.	Jennie	Kirby	Bellflower	
8.	John	Orpopeza	Bell Gardens	
9.	Anita	Kincherlow	Carson	
10.	Ky	Truong	Carson	
11.	Emely	Merina	Cerritos	
12.	Maria ERNE	Meneses FERRERO	Commerce	
13.	Matthew RODRIGUEZ	Rodriguez VILLANO	Commerce	
14.	Stacy	Barnes	Compton	
15.	Jose	Pulido	Cudahy	
16.	Mark	Gillaspie	Downey	
17.	Andrew	Stevens	Downey	
18.	Juana	Hernandez	Hawaiian Gardens	
19.	Tina	Rosas	Hawaiian Gardens	
20.	Edgar	Cisneros	Huntington Park	
21.	Susan	Crum	Huntington Park	

Date: November 18, 2015

Time: 8:30am - _____

Event: Area E Board Meeting

Topic: General Board

Instructor/Facilitator: Andrew Vialpando, Chair



(Number)	First Name	Last Name	City/Agency	Signature
22.	Cosmo	Lozano	Huntington Park	
23.	Doug	Graff	La Habra Heights	
24.	Andrew	Vialpando	La Mirada	
25.	Nancy	Hitt	Lakewood	
26.	Mark	Flores	Lynwood	
27.	Peter	Han	Lynwood	
28.	Deborah	Jackson	Lynwood	
29.	Aundre	Dupre	Maywood	
30.	Kurt	Johnson	Montebello	
31.	Rick	Rojas	Montebello	
32.	Raquel	Vernola	Norwalk	
33.	Eric	Wosick	Norwalk	
34.	Carlos	Mendoza	Paramount	
35.	Maria	Meraz	Paramount	
36.	Mario	Ponce	Paramount	
37.	Judith	Candelas	Pico Rivera	
38.	Julia	Gonzalez	Pico Rivera	
39.	Hector	Hernandez	Pico Rivera	
40.	Darryl	Pedigo	Santa Fe Springs	
41.	Sheri	Koomen	South Gate	
42.	Yesenia	Barajas	Vernon	

Date: November 18, 2015

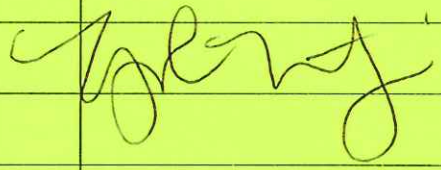
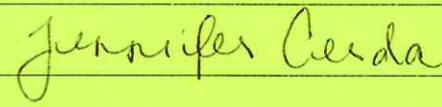
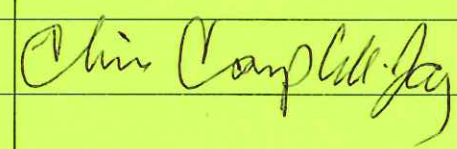

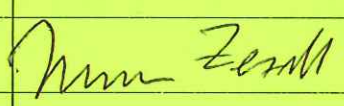
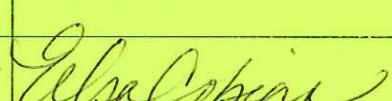
Time: 8:30am - _____

Event: Area E Board Meeting

Topic: General Board

Instructor/Facilitator: Andrew Vialpando, Chair



(Number)	First Name	Last Name	City/Agency	Signature
43.	Mike	Busch	Vernon	
44.	Jerry	Winegar	Vernon	
45.	Rod	Hill	Whittier	
46.	Yolanda	Martinez	Whittier	
47.	Ashu	Palta	LA Co OEM	
48.	Cullen	Armet	Area E DMAC	
49.	Jennifer	Cerda	Area E	
50.	Zaira	Villa	Area E	
51.	Chris	Campbell-Jay	ARC-Long Beach	
52.	Tori	Kanhayuwa	ARC-Long Beach	
53.	Priscilla	Schoch	ARC-Long Beach	
54.	Cindy	Garibay	CSUDH	
55.	LaFonda	Riggins	LACoF-CSR	
56.	Rosemary	Vivero	LACoF-CSR	
57.	Dorothy	O'Brien	LACoPH	
58.	Brian	Doyle	LASD- Norwalk	
59.	Jose	Navarez	LASD- Norwalk	
60.	Andrew	Thompson	LASD- Norwalk	
61.	Norm	Zezula	LHH Fire Watch/ Fire Safe Council	
62.	Marques	Andrew	MSH- Fire Chief	
63.	Elsa	COBIAN	HUNTINGTON PARK P.D.	

Date: November 18, 2015

Time: 8:30am - _____

Event: Area E Board Meeting

Topic: General Board

Instructor/Facilitator: Andrew Vialpando, Chair



(Number)	First Name	Last Name	City/Agency	Signature
64.	SKYE	GARCIA	COMPTON	
65.	Eileen	O'Brien	Archdiocese of Los Angeles	Eileen E. O'Brien
66.	NORM	Zezuta	Fire Watch / Fire Safe Council	Norm Zezuta
67.	Arnie	Martinez	Park Water Co.	A. Mark
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